

COUNTY OF PLACER, CALIFORNIA
ESTIMATED DIRECT AND OVERLAPPING BONDED DEBT
JUNE 30, 2005

2004-05 Assessed Valuation: \$40,318,823,758 (includes unitary utility valuation)
 Redevelopment Incremental Valuation: 1,552,293,484
 Adjusted Assessed Valuation: \$38,766,530,274

<u>OVERLAPPING TAX AND ASSESSMENT DEBT:</u>	<u>% Applicable</u>	<u>Debt 6/30/05</u>
Los Rios Community College District	0.043%	\$ 39,268
Sierra Joint Community College District School Facilities Improvement District No. 1	64.070	12,814,000
Rocklin Unified School District	100.	92,033,275
Other Unified School Districts	Various	62,928,310
Placer Union High School District	100.	41,189,040
Roseville Joint Union High School District	92.498	58,056,202
Roseville City School District	100.	40,330,378
Other High School and School Districts	Various	32,133,599
Cities of Auburn and Colfax	100.	1,326,000
County Water Districts	100.	778,000
Nevada Irrigation District	26.680	1,107,220
Community Facilities Districts	100.	491,060,705
1915 Act Bonds	100.	<u>71,515,318</u>
TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT		\$905,311,315

<u>DIRECT AND OVERLAPPING GENERAL FUND DEBT:</u>	<u>100. %</u>	<u>\$ 24,060,000</u>
Placer County General Fund Obligations		
Placer County Office of Education Certificates of Participation	100.	2,995,000
Sierra and Yuba Joint Community College District Certificates of Participation	72.447 & 0.071	8,203,173
Western Placer Unified School District Certificates of Participation	100.	88,998,108
Auburn Union School District Certificates of Participation	100.	36,878,580
Eureka Union School District Certificates of Participation	100.	7,390,000
Roseville City School District Certificates of Participation	100.	19,620,000
Other School District Certificates of Participation	Various	33,329,840
City of Roseville Certificates of Participation	100.	25,655,000
Other City General Fund Obligations	100.	18,940,000
Public Utility District Certificates of Participation	4.178-79.551	946,522
Auburn Area Recreation and Park District Certificates of Participation	100.	<u>1,024,449</u>
TOTAL DIRECT AND OVERLAPPING GENERAL FUND DEBT		\$268,040,672

COMBINED TOTAL DEBT **\$1,173,351,987 (1)**

(1) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and tax allocation bonds and non-bonded capital lease obligations.

Ratios to 2004-05 Assessed Valuation:

Total Overlapping Tax and Assessment Debt.....2.25%

Ratios to Adjusted Assessed Valuation:

Combined Direct Debt (\$24,060,000).....0.06%

Combined Total Debt.....3.03%

STATE SCHOOL BUILDING AID REPAYABLE AS OF 6/30/05: \$0